(ಶ್ರೀ ಕಡಿದಾಳ್ ಮಂಜಪ್ಪ.)

6 ಕಾನುಗಳನ್ನು ವಿಧಿಸಿದ್ದಾರೆ. ಹೀಗಿರುವಾಗ ನಾವು 3 ಕಾನನ್ನಾದರೂ ಕೊಡಿ ಎಂದು ಕೇಳುತ್ತಿದ್ದೇವೆ ಅಷ್ಟೆ. ಇದು ನ್ಯಾಯವಾಗಿದೆ. ತಾವಿದನ್ನು ಒಪ್ಪಿಕೊಳ್ಳಬೇಕು. ತಾವು ವಾದ ಮಾಡಬೇಕು ಎಂಬ ಮನಸ್ಸಿನಿಂದ ತಾವೇ ಬಡವರ ಪ್ರತಿನಿಧಿಗಳೆಂದು ತಿಳಿದು ವಾದ ಮಾಡಕೂಡದು. ಬಡವರ ಮೇಲೆ ನಮಗೂ ಮಮತೆಯಿದೆ. ಬಡತನದಿಂದಲೇ ಬಂದವರನೇಕರು ಇಲ್ಲಿದ್ದಾರೆ. ಆದ್ದರಿಂದ ನೂಕ್ಕ ವಾದ ಈ ಮಸೂದೆಯನ್ನು ಒಪ್ಪಿಕೊಳ್ಳಬೇಕೆಂದು ಹೇಳುತ್ತೇನೆ.

Mr. SPEAKER.—Tha question is:

"That the Mysore Sales Tax (Second Amendment) Bill, 1955, be taken into consideration."

The motion was adopted.

Mr. SPEAKER.—Clauses of the Bill. Clause 2. The question is:

"That Clause 2 stand part of the Bill."

The motion was adopted.

Clause 2 was added to the Bill.

Mr. SPEAKER.—Clause 1, Title and Preamble. The question is:

"That Clause 1, title and preamble stand part of the Bill."

The motion was adopted.

Clause 1, the Title and the Preamble were added to the Bill.

Motion to pass.

Sri Kadidal MANJAPPA.—Sir, I move:

"That the Mysore Sales Tax (Second Amendment) Bill, 1955, be passed."

Mr. SPEAKER.—The question is:

"That the Mysore Sales-Tax (Second Amendment) Bill, 1955 be passed.

The motion was adopted.

MADRAS TOBACCO (TAXATION OF SALES AND REGISTRATION) (MYSORE AMENDMENT) BILL, 1955.

Motion to consider.

Sri Kadidal MANJAPPA (Minister for Revenue and Public Works).—Sir, I qeg to move:

"That the Madras Tobacco (Taxation of Sales and Registration) (Mysore Amendment) Bill, 1955 be taken into consideration."

Sir, this is a measure similar to the one which we have just now passed. In Madras, the Madras Sales-Tax was in force and the rates which were being levied have been enhanced; on account of the amendment made in the Madras Act, by the Madras Government. Therefore in order to enhance the rate to be at par with the rates in Mysore, this Bill has been introduced.

Mr. SPEAKER.—Motion moved:

That the Madras Tobacco (Taxation of Sales and Registration) (Mysore Amendment) Bill, 1955 be taken into consideration.

Sri Mulka GOVINDA REDDY (Chitaldrug).—I want one clarification. After the merger of Bellary, what were the rates prevailing in Madras, Sir?

Sri Kadidal MANJAPPA.—I shall read the relevant provision in the Madras Tobacco (Taxation of Sales and Registration) Act, 1953, as in force in Bellary District."

"On sales of cigarettes not falling under sub-clause (1) above, the rates of tax shall be as follows.—

(i) On cigarettes which are sold by the person taxed at less than six pies per cigarette and are to be sold at the retail point to the consumer at not more than six pies per cigarette.	Ten per cent of the turnover.
(ii) On cigarettes which are sold by the person taxed at less than nine pies per cigarette, and are to be sold at retail point to the consumer at not more than nine pies per cigarette.	Twenty per cent of the turnover.
(iii) On sales of cigarettes not falling under items (i) or (ii) above.	Thirty per cent of the turnover."

In the case of beedi, it was exempt from taxation till the amendment was passed recently in Madras.

Sri Mulka GOVINDA REDDY.—On cigarettes which are sold by the person taxed at less than 3 pies per cigarette and are to be sold at the retail point to the consumer at not more than 3 pies per cigarette—was that exempted, Sir ?

Sri Kadidal MANJAPPA.—It was not exempted but they were paying at a lesser rate.

Sri Mulka GOVINDA REDDY.—What were the rates prevailing in Mysore State after the merger and before 1st April 1955 on all these varieties, Sir ?

Sri Kadidal MANJAPPA.—These rates you can find in the schedule annexed to the Act of 1954.

> "Three pies in the rupee and in case of cigarettes which are sold by the first dealer at less than 6 pies per cigarette and are to be sold at any retail point to the consumer at not more than 6 pies per cigarette—10 per cent of such turnover."

Sri Mulka GOVINDA REDDY.—Why did they not bring an amendment to bring the rates that were prevailing in Bellary at par with those that were prevailing in Mysore before first of April ?

Sri Kadidal MANJAPPA.—The amendment Bill has been just now passed to keep the rates at par. This Bill has been introduced not with the previous rates.

Sri Mulka GOVINDA REDDY.—The rate of tax that people in Bellary were paying on these cigarettes, *i.e.*, item (i) were different from those that the people in Mysore were paying.

Sri Kadidal MANJAPPA.—There was slight variation between the rates. Now the intention is to introduce as early as possible the Mysore Sales Tax Act. But in the meanwhile, it is necessary that there should be similarity in the rates between Bellary and rest of the areas in Mysore.

Mr. SPEAKER.— The question is :

> "That the Madras Tobacco (Taxation of Sales and Registration) (Mysore Amendment) Bill, 1955 be taken into consideration."

The motion was adopted.

Mr. SPEAKER.—There is no amendment to this Bill. Clauses 2 and 3.

The question is:

> "That Clauses 2 and 3 stand part of the Bill."

The motion was adopted.

Clause 2 and 4 were added to the Bill.

Mr. SPEAKER.—Clause 1, Title and Preamble.

The question is:

> "That Clause 1, the Title and the Preamble stand part of the Bill."

The motion was adopted.

Clause 1, the Title and the Preamble were added to the Bill.

Motion to pass.

Sri Kadidal MANJAPPA.—Sir I move :

> "That the Madras Tobacco (Taxation of Sales and Registration) (Mysore Amendment) Bill, 1955, be passed."

Mr. SPEAKER.—The question is :

> "That the Madras Tobacco (Taxation of Sales and Registration) (Mysore Amendment) Bill, 1955, be passed."

The motion was adopted.

MYSORE SALES TAX (AMENDMENT) BILL, 1955.

Motion to consider.

4-30 P. M.

Sri Kadidal MANJAPPA (Minister for Revenue and Public Works).—I beg to move :

> "That the Mysore Sales Tax (Amendment) Bill, 1955, as reported by the Select Committee, be taken into consideration."